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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

March 9, 2005

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

Gary D. Bess, Director
Department of Parks, Recreation and Forestry
5600 Clayton Ave.
St. Louis, MO 63110-1310

RE: Second Follow-up Review of Department of Parks, Recreation and Forestry –
Forest Park Master Plan (Project # 2005-F4)

Dear Mr. Bess:

We have conducted a second limited follow-up review on the Department of Parks, Recreation and Forestry (DPRF) - Forest Park Master Plan report (Project #2002-23A) issued November 26, 2002. This follow-up review was made under authorization contained in Article XV, Section 2 of the Charter, City of St. Louis, as revised, and conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. A limited follow-up review does not necessarily involve detailed testing or verification, but instead relies on communication with department management and staff, as well as limited observations. The purpose of this follow-up review is to determine the status of observations and recommendations indicated as 'Not Resolved' in the first follow-up report, which was issued October 21, 2003, as of December 2004.

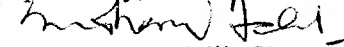
The attached response letter we received from the DPRF (dated December 23, 2004) management to our follow-up inquiry letter of December 6, 2004 indicated the two observations from the prior follow-up report that we noted as being unresolved remained unresolved due to the lack of additional staffing that would be needed to implement our recommendations.

The unresolved observations are as follows:

1. *Lack of Internal Cash Disbursement Summary Records (Observation #4 on Prior Report)*
2. *Lack of Reconciliation of General Ledger Reports (Observation #5 on Prior Report)*

If you have any questions, please contact me at (314) 613-7410.

Respectfully,


Mohammad H. Adil, CPA
Internal Audit Manager

Attachment

cc: Daniel Skillman, Parks Commissioner
Honorable Darlene Green, Comptroller
Rita Kirkland, Director of Operations, Office of the Mayor
Marie Jeffries, Executive Assistant, Budget Division



CITY OF ST. LOUIS
DEPARTMENT OF PARKS, RECREATION & FORESTRY
DIVISION OF PARKS

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December 23, 2004

Mr. Mohammad Adil, CPA
Audit Supervisor
Internal Audit Section
Comptroller's Office
1114 Market Street, Room 608
St. Louis, Missouri 63101

RE: Second Follow-up Review of Department of Parks, Recreation and
Forestry – Forest Park Master Plan, issued November 26, 2002
(Project #2002-13A)

Dear Mr. Adil:

The Department of Parks, Recreation and Forestry is in receipt of your letter dated December 6, 2004 regarding a written response on the status of the observations indicated as not resolved in the Follow-up Review Report.

Please be advised that the observations indicated as not resolve still have not been resolved to date. Both items number 4 and 5 necessitate the need for additional staffing. Due to the City's current budget status we have been unable to entertain the possible hiring of additional positions in our Table of Organization to handle these two observations. At this time we are unable to identify a possible project completion date.

If you have any questions regarding this matter, please feel free to contact our offices at your convenience.

Sincerely,

Gary D. Bess, Director
PARKS, RECREATION & FORESTRY

GDB:DWS:ds

cc: File